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Cc:

Subject: RE: FPAA - foreign partners

TEFRA partnership notices should be sent to foreign partners. They are generally taxable for U.S. sourced income absent treaty exceptions. Furthermore, the partnership is supposed to withhold tax under 1441 et seq for these partners for U.S. sourced income. If the foreign partner decides to file a Form 1040 NR, they can claim a credit for the withheld amount.